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August 22, 1963

MONETARY BRANCH OPERATING PROCEDURE NO. 22

SUBJECT: Procedure for Cash Tellers

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The following procedure will be followed by Monetary Branch employees assigned to disburse cash over the counter. The procedure divides the functions and responsibilities of Cash Tellers into three categories, i. e., Disbursing, Receiving and Reconciling and describes the steps to be followed in each category. It must be recognized, however, that every circumstance that may arise at the counter is not set forth in this basic procedure, therefore, it is the responsibility and duty of the Cash Teller to secure guidance and instruction from the Chief and Deputy Chief, [redacted] 25X1 [redacted] The Cash Teller should not decide on his own, unusual or exceptional cases. When there is any doubt regarding a disbursement or receipt, the Cash Teller must receive approval from the Chief or Deputy Chief, [redacted] 25X1 [redacted] before taking the required action.

I. Disbursements:

1. Cash Teller should verify that the working fund given to him totals \$30,000.00 and signs a receipt for this amount. Receipt is returned to the Cash Custodian.
2. Ascertain that vouchers presented for payment over the counter are signed by all of the following individuals:
 - a. Requesting Officer
 - b. Approving Officer
 - c. Authorized Certifying Officer - If Certifying Officer's name is unfamiliar, verify it with the list of authorized Certifying Officers maintained by the [redacted] 25X1
3. Be sure posting entries are made on the voucher presented for payment.
4. Before giving funds to payee, count the money twice and ask the payee to verify amount he receives.
5. Have payee sign voucher that he has received the funds.
6. Enter on the voucher in the "General Ledger Account Number Column" the figure 1030. (This is the account number for cash payments.) Date the voucher with date stamp in lower left hand corner. This will be the date actual payment was made.
7. List name of payee and amount paid on worksheet.
8. Advances for Fiscal Division require a Request for Advance form and copy of Travel Order. Prepare Form 1166 in longhand indicating payee, amount of advance, and Travel Order number. Have payee or his agent sign as receiving amount of the advance. 25X1

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II. Receipts:

Funds turned in at the Disbursing Office will be in the form of cash or checks, and will come from various sources such as return on advances, checks received from field stations, checks from Compensation and Tax Branch for payments on income taxes, checks from Credit Union and Insurance and Hospitalization Branch for purchase of U. S. Treasury Checks, Agent Cashier Checks and Bank Cashier Checks.

1. A receipt will be written for each refund of cash or checks taken in over the counter or transferred to Headquarters from a field station.

2. The receipt will contain the following information:

a. Date.

b. Amount refunded written in numerals.

c. Amount refunded written in words.

d. Name of person or field station who is to receive credit for the refund, or in the case of field stations, credit for checks forwarded to Headquarters.

e. Indicate in space 51 - 52 on receipt form if funds are to be put into the 01-1010 or 02-1010 account. (95 per cent of all refunds will be in 01-1010 account. 02-1010 account will be used if maker of check is in a sensitive category and does not wish his check cleared through any [] area bank. Those checks charged to 02-1010 will be processed through [] banks or other out-of-town banks. Common cases are checks dealing with income tax refunds that are not local; these go into 02-1010.)

f. Brief explanation of what refund is for or what other disposition is to be made with checks.

g. In space 54 - 57 on receipt form will be the account number to be credited. This number will vary with each type of transaction. The following are the more common account numbers used:

140.9 - Checks transferred from field stations

144.1 - Refund on Staff Employee advances

144.2 - Refund on Agent advances

150.1 & 150.2 - Refunds affecting payroll transactions

340.3 - Checks received from Credit Union where U. S.

Treasury checks are to be purchased

350.0 - Where an Agent Cashier or Bank Cashier check is to be procured in lieu of the cash or check turned in. When credit is to 350.0 account, space 34 - 39 will be filled in with number 520024.

311.2 - Checks received from Compensation and Tax Branch for income tax payments

601.0 - When credit is to expense

h. Sign receipt in space marked "Official Signature".

3. Original white copy and the pink copy of receipt is given to Party making the refund. If refund is checks received from field stations, these copies are forwarded to Registry for filing.

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4. Blue copy is retained by Teller and kept with cash or check received. These monies received as refunds are to be kept separate from monies used as Disbursing working fund.

5. Green copy to remain in receipt machine and will be taken from the machine and used by the Custodian or Deputy Custodian in verifying amounts to be deposited in bank accounts.

6. List name of person making refund and amount refunded on worksheet; separate list of 01-1010 items and 02-1010 items.

7. When checks are received from a field station, they may be receipted for in a lump sum and not individually.

8. When checks are received from the Credit Union and Insurance and Hospitalization Branch in connection with payments to be made via U. S. Treasury checks, and a Form 1166 is presented with these checks, a number must be assigned to these schedules. Get this number from register of "1166 Schedule Numbers". Put schedule number in space indicated in upper right hand corner of Form 1166.

9. When funds received over the counter are for the purchase of an Agent Cashier or Bank Cashier check, the pink copy of receipt is attached to the document requesting check and this document and receipt are given to the section who has to prepare the proper check.

10. When a Form 1166 is received with checks, the pink copy of this receipt is attached to the Form 1166 and all documents given to the person who is responsible for procuring U. S. Treasury checks.

11. When checks are received with attachments, the notation to be made on the receipt form should be "See attached for Punch". Attach blue copy of receipt to the attachments.

III. Reconciliation:

1. Tape the columns on the worksheets.

2. Give vouchers to Custodian or Deputy Custodian who will make an independent taping of vouchers paid.

3. Count cash remaining in cash drawer, listing each amount by denomination on the "Daily Cash Reconciliation" sheet.

4. Tape checks cashed. Enter amount of checks cashed on "Daily Cash Reconciliation" sheet in space marked "Checks Cashed".

5. Indicate on "Daily Cash Reconciliation" sheet, the amount of "Checks Returned by Bank" and "Taxi" payments.

6. Tape Fiscal vouchers paid. Enter amount on "Daily Cash Reconciliation" sheet.

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7. Enter amount of vouchers paid on "Daily Cash Reconciliation" sheet.
8. Tape amount of cash on hand. Enter on "Daily Cash Reconciliation" sheet in space marked "Sub Total", and then add vouchers paid, checks cashed, checks returned by bank, taxi, and Fiscal vouchers. This total should be \$30,000.00; the total of Tellers' working fund.
9. Tape the blue receipts.
10. Separate cash and checks and tape the checks and count the cash. Total should equal amount of blue receipts.
11. On white posting voucher, indicate debit to 01-1010 account with the exception of the blue receipts that have their own posting vouchers attached. Total debit is comprised of the individual blue receipts plus those with attachments.
12. Same as item 11 except debit 02-1010.
13. Cash portion of receipts are indicated on "Daily Cash Reconciliation" sheet in space marked "Less Cash Receipts". Check portion of receipts with tape are given to Deputy Custodian for preparation of bank deposit.
14. To compute total reimbursement to be made by Custodian to the Tellers, the Tellers will add "Vouchers Paid" and "Checks Cashed" together. Enter this amount in "Total Disbursements" space on "Daily Cash Reconciliation" sheet, deducting "Cash Receipts" and adding "Fiscal Vouchers Paid". This final figure represents the total reimbursement to be made to the Cash Tellers.
15. The cash portion of receipts are put into cash drawer with other cash on hand.

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